

**IRA LEVINE, ESQ.**

*Attorney at Law*

October 19, 2016

Hon. Arthur D. Spatt  
United States District Court  
Long Island Federal Courthouse  
PO Box 9014  
Central Islip, New York 11722-9014

**FILED**  
IN CLERK'S OFFICE  
U.S. DISTRICT COURT E.D.N.Y.

Re: Intelligent Digital Systems, LLC, et. al.  
v. Beazley Insurance Company, Inc.  
Case No. CV 12-1209 (ADS)(GRB)

★ OCT 28 2016 ★

LONG ISLAND OFFICE

Dear Judge Spatt:

I represent the plaintiffs in this matter. On October 7, 2016, the defendant filed an application to tax its costs; the application is returnable on Friday, October 21, 2016. The defendant's application was entered as Docket as Dkt. No. 156.

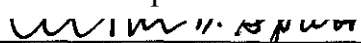
By this letter, the plaintiffs request that the defendant's application be denied. This afternoon, the plaintiffs filed a Notice of Appeal from, *inter alia*, the final judgment (Dkt. No. 155), and the intermediate orders entered on November 27, 2012 (Dkt No. 31), June 23, 2013 (Dkt No 101), and June 25, 2015 (Dkt. No. 101), respectively. The Notice of Appeal was entered as Dkt. No. 157.

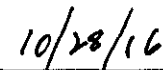
Under Local Rule 54.1 "(c)osts will not be taxed during the pendency of any appeal, motion for reconsideration, or motion for a new trial." The next sentence provides that the party seeking to tax costs can file a new notice of taxation of costs following the disposition of the appeal.

Based on the foregoing, the defendant's application should be denied and the taxation of costs should be held in abeyance pending the plaintiffs' appeal. Alternatively, if the Court is inclined to consider the defendant's application for costs during the appeal process, the plaintiffs request a three-week extension to file written objections to the defendant's application. Plaintiffs respectfully submit that the defendant's request to recover in excess of \$80,000 as costs is excessive, and is not supported by case law or statutes.

The defendant's application to tax its costs is held in abeyance pending the plaintiffs' appeal. SO ORDERED.

s/ Arthur D. Spatt

  
Arthur D. Spatt, U.S.D.J.

  
Date